

List of Common Expenditure Driven Grants

The following common grants and programs are required to be reported on the TFS having equal revenues and expenditures for the year being reported. If cash received exceeds disbursements at 6/30, reduce revenue to equal expenditures and report the excess balance as deferred revenue, or report as a liability ("due to other governments") if the unused receipt must be returned to the grantor. If cash received is less than the disbursements, report the unreceived but claimed amount as a receivable ("due from other governments.")

Grant	Revenue Source	Expenditure Program	CFDA Number
ABE – Homeless	4540	655	84.192
ABE – Job Trng & Ptnrshp JTPA	4600	657	17.250
ABE – JOBS/WORK	4540	651	93.561
Adult Basic Ed – Federal	4540	650	84.002
Adult Basic Ed – Other State	3250	656	State
Adult Basic Ed – Other	4540	656	84.002
Adult Basic Ed – State	3250	650	State
Advanced Placement Fee	4600	299	84.330A
Aesthetic Literacy	4600	450	84.215G
Class-size Reduction	4600	299	84.340
Crime Control	4700	299	84.186
Educ of Homeless Children	4650	299	84.196
Emergency Immigrant Ed	4600	262	84.162A
Gender Equity	4700	399	84.048A
Gifted & Talented State	3270	270	State
Goals 2000	4390	452	84.276A
Head Start	4370	510	93.600
IDEA – B	4560	277	84.027A
IDEA – D Training for Inclusive Ed	4560	278	84.029
IDEA – Preschl Section 619	4560	279	84.173A
In – State Day Treatment	3290	298	State
Jobs for Montana Graduates	3290	298	State
Johnson O'Malley	4310	287	15.130
Learn & Serve	4600	451	94.004
Math Ed/Sy Init SIMMS	3280	440	State
Montana Tales	4390	299	State
Resource Transfers Dist/Coops	5710	280	Local
School to Work	4700	399	17.249
SIMMS	4700	440	47.071
Star Schools Dept of Ed	4600	422	84.203
State Audiology Contracts	3235	274	State
State SIMMS	3280	440	State
STEP	4700	299	84.298
Team Nutrition Training	4600	299	10.574
Title I Capital Exp	4510	294	84.216A
Title I Correctional	4510	297	84.013A
Title I Delinquent	4510	293	84.013A
Title I Even Start LEA	4510	290	84.213C
Title I Even Start/Migrt	4510	263	84.214A
Title I Handicapped	4510	292	84.009A
Title I Migrant Part C	4510	296	84.011A

List of Common Expenditure Driven Grants (Continued)

Grant	Revenue Source	Expenditure Program	CFDA Number
Title I Part A	4510	291	84.010A
Title I Prog Improve	4510	295	84.218A
Title II D. D. Eisenhower	4600	288	84.168
Title III Technology Literacy	4600	299	84.318
Title IV Drug Free Schools	4600	286	84.184
Title VI – IASA	4510	289	84.298
Transition Services	4700	299	84.158A
Vo Ed Carl D Perkins-Basic	4530	391	84.048A
Vo Ed Carl D Perkins-Comp	4530	392	84.048A
Vo Ed Carl D Perkins-TP	4530	395	84.243A

List of Common Entitlements

Entitlements usually have no or few restrictions as to how funds can be spent. Revenues may be recorded on the modified accrual basis and do not have equal expenditures on the Trustees' Financial Summary.

Grant	Revenue Source	Expenditure Program	CFDA Number
Impact Aid	4820	Any	84.041
State Technology Grant	3281	Any	State
HB 47 One Time Only Funds	3290	441	State
Vo Ed State All Prgms	3240	300	State
Vo Ed State Hlth Occup	3240	300 or 330	State
Vo Ed State Agriculture	3240	300 or 310	State
Vo Ed State Home Ec	3240	300 or 340	State
Vo Ed State Marketing	3240	300 or 320	State
Vo Ed State Office Occup	3240	300 or 360	State
Vo Ed State Tech Ed Art	3240	300 or 350	State
Vo Ed State Trades & Ind	3240	300 or 380	State

List of Common Reimbursements

Reimbursement payments provide: the grantee spend funds first, the grantor then reimburses the grantee for the expenditures. Revenues do have equal expenditures for reimbursements.

Grant	Revenue Source	Expenditure Program	CFDA Number
School Food Commodities	4550	910	10.550
School Food Breakfast	4550	910	10.553
School Food Lunch	4550	910	10.555
School Food Milk	4550	910	10.556
School Food Snacks	4550	910	10.558
School Food Summer Program	4555	910	10.559
School Food Nutrition Trng	4550	910	10.564
Traffic Education Reim	3260	1XX	State